IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 29669 of 2006(F)

PETITIONER:

M/S. CLASSIC WOOD & VENEERS,
WEST VENGOLA, PERUMBAVOOR,
REPRESENTED BY ITS MANAGING PARTNER
KURIAKOSE THOMAS.

BY ADV. SRI.V.P.SUKUMAR
SRI.JAIRAM.V.MENON

RESPONDENTS:
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1. THE INTELLIGENCE OFFICER (IB)
COMMERCIAL TAXES, MATTANCHERRY.

2. THE STATE OF KERALA, REPRESENTED BY
THE CHIEF SECRETARY, SECRETARIAT
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.29669/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF ANNEXURE I OF LIST A OF SCHEDULE III OF THE KVAT ACT AS IT STOOD IN 2005-06

EXHIBIT P2: TRUE COPY OF PAGE 78 OF THE HAND BOOK OF KERALA TIMBERS PUBLISHED BY THE KERALA FOREST RESEARCH INSTITUTE PEECHI.

EXHIBIT P3: TRUE COPY OF THE PENALTY ORDER DATED 7.7.2006 PASSED BY THE 1ST RESPONDENT.

EXHIBIT P4: TRUE COPY OF AN ORDER DATED 22.8.2006 IN WP(C) NO.22435/2006.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 29669 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp